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U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

THOMAS JONES,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent - Appellee.

No. 07-72898

Tax Ct. No. 14804-05L

MEMORANDUM *

Appeal from a Decision of the
United States Tax Court

Submitted March 10, 2008 **

Before: T.G. NELSON, TASHIMA and BYBEE, Circuit Judges.

This is an appeal of the United States Tax Court's order dismissing
appellant's case for lack of prosecution.

* This disposition is not appropriate for publication and is not precedent
except as provided by 9th Cir. R. 36-3.

** The panel unanimously finds this case suitable for decision without
oral argument. *See* Fed. R. App. P. 34(a)(2).

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Appellant's motion to file a late response to the motion to summarily affirm the judgment is granted. The Clerk shall file the response received on December 7, 2007.

A review of the record and the opening brief indicates that the questions raised in this appeal are so insubstantial as not to require further argument. *See United States v. Hooton*, 693 F.2d 857, 858 (9th Cir. 1982) (per curiam) (stating standard).

Accordingly, we grant appellee's motion to summarily affirm the tax court's judgment.

AFFIRMED.